



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

April 1, 2014

Via E-mail

Blanca Bamaca  
President  
Guate Tourism Inc.  
Aldea San Luis Tuimuj  
San Marcos, Guatemala

**Re: Guate Tourism, Inc.  
Amendment No. 2 to  
Registration Statement on Form S-1  
Filed March 18, 2014  
File No. 333-193621**

Dear Ms. Bamaca:

We have reviewed your response to our prior comment letter to you dated March 14, 2014 and have the following additional comments.

General

1. Please update your cash balance on pages 9, 16 and 18 to a more recent practicable date in each amendment.

Prospectus Summary, page 5

2. We note your response to our prior comment 3. Please revise the additional disclosure to clarify that only one of your officers, Ms. Bamaca, owns stock in the company.

Blanca Bamaca  
Guate Tourism Inc.  
April 1, 2014  
Page 2

You may contact Amy Geddes at (202) 551-3304 or Kristin Shifflett at (202) 551-3381 if you have questions regarding comments on the financial statements and related matters. Please contact Ada D. Sarmiento at (202) 551-3798 or me at (202) 551-3642 with any other questions.

Sincerely,

/s/ Loan Lauren P. Nguyen

Loan Lauren P. Nguyen  
Special Counsel

cc: Via E-mail  
Frederick C. Bauman, Esq.